

AMENDED IN SENATE APRIL 3, 2001

SENATE BILL

No. 1187

Introduced by Senator Costa

March 1, 2001

An act to add Chapter 2.85 (commencing with Section 7286.43) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 1187, as amended, Costa. Local transactions and use taxes: Fresno zoo.

Existing law authorizes various local entities to impose local transactions and use taxes for various purposes.

This bill would authorize the Board of Supervisors of the County of Fresno to establish an authority for zoological purposes in that county. This bill would authorize any authority that is so established to impose a transactions and use tax at a rate of 0.1%, if the tax is proposed by an ordinance ~~or resolution~~ that is approved by $\frac{2}{3}$ of the governing body of that authority, and by $\frac{2}{3}$ of the voters of the county ~~as otherwise required by law voting on that ordinance~~.

This bill would make legislative findings and declarations as to the necessity for a special statute.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Chapter 2.85 (commencing with Section 7286.43) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.85. FRESNO ZOOLOGICAL TAX

7286.43. In addition to any other authority as provided for by law, the Board of Supervisors of the County of Fresno may establish a special purpose authority for the support of zoos, zoological facilities, and related zoological purposes in that county. Any authority that is so established may, by ~~an ordinance or resolution~~ ordinance, impose a tax at a rate of 0.1 percent in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), if ~~both~~ all of the following conditions are met:

(a) The ordinance ~~or resolution~~ proposing that tax is approved by two-thirds of the entire membership of the governing board of that authority.

(b) The ordinance ~~or resolution~~ proposing that tax is approved by *two-thirds* of the voters of the county ~~as otherwise required by law voting on that ordinance~~.

(c) The ordinance ~~or resolution~~ proposing that tax requires all revenues, net of refunds, derived from the tax to be expended exclusively for the support of zoos, zoological facilities, and related zoological purposes within the County of Fresno.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the unique difficulties being experienced by zoological facilities in the County of Fresno in ensuring their present and future fiscal stability.

SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to timely present to the voters of the County of Fresno a crucial funding option bearing upon the continued viability of an

- 1 essential and traditional community asset, it is necessary that this
- 2 act take effect immediately.

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